



Be sure to complete and enclose
pages 1–5 of Schedule D-IS.

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

Note: Complete Schedule D-IS, Installment Sales, if you are reporting any capital gains on installment sales occurring between January 1, 1996 through December 31, 2002. If you are required to file Schedule D-IS, you must include any capital gains or losses otherwise reportable on Schedule D. Also, be sure to enclose U.S. Form 6252, Installment Sale Income, for each installment sale.

Schedule D-IS Long-Term Capital Gains and Losses Excluding Collectibles

2006

Type of return filed. Fill in applicable oval: Form 1 Form 1-NR/PY Form 2 Form 3F Form 3M

Part 1. Long-Term Capital Gains and Losses, Excluding Collectibles

For lines 1 through 6, 8 and 10, enter the amounts from the sale, exchange or involuntary conversion of Massachusetts capital assets.

1	Enter amounts included in U.S. Sch. D, line 8, col. f.....	1	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
2	Enter amounts included in U.S. Sch. D, line 9, col. f.....	2	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
3	Enter amounts included in U.S. Sch. D, line 11, col. f.....	3	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
4	Enter amounts included in U.S. Sch. D, line 12, col. f.....	4	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
5	Enter amounts included in U.S. Sch. D, line 13, col. f. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or U.S. Form 1040A, line 10.....	5	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
6	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions.....	6	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
7	Carryover losses from prior years.....	7	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
8	Combine lines 1 through 7.....	8	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
9	Differences, if any. See instructions	9	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
10	Adjusted capital gains and losses. See instructions	10	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
11	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11.....	11	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
12	Long-term capital gain on installment sales from January 1, 1996 through December 31, 2002. See instructions	12	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
13	Subtotal. Subtract the total of lines 11 and 12 from line 10. See instructions	13	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
14	Long-term capital losses applied against long-term capital gains. See instructions	14	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
15	Subtotal. Combine line 13 and line 14. See instructions	15	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
16	Capital losses applied against capital gains. See instructions	16	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
17	Subtotal. If line 15 is greater than "0," subtract line 16 from line 15. If line 15 is less than "0," combine lines 15 and 16. If line 17 is a loss, see instructions	17	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
18	Long-term capital losses applied against interest and dividends. See instructions	18	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
19	Subtotal. Combine line 17 and line 18. See instructions	19	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
20	Allowable deductions from your trade or business (from Schedule C-2). See instructions	20	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
21	Subtotal. Subtract line 20 from line 19. Not less than "0".....	21	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
22	Excess exemptions (only if single, head of household or married filing jointly) or excess heating fuel deduction and adjustments for Form 3F filers. See instructions	22	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
23	Taxable long-term capital gains. Subtract line 22 from line 21. Not less than "0." Enter result here and on Schedule D-IS, Part 3, line 23, col. 1. See instructions	23	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

BE SURE TO COMPLETE SCHEDULE D-IS, PAGE 2 (ON OTHER SIDE) AND SCHEDULE D-IS, PAGES 3, 4 AND 5.

SOCIAL SECURITY NUMBER

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2006 SCHED. D-IS, PAGE 2

Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2002

For lines 1 and 2, enter in the appropriate column amounts from the sale, of long-term installment sales from January 1, 1996 through December 31, 2002.

1 Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 12	1	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			A. Held more than one year but not more than two years	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			B. Held more than two years but not more than three years	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.		
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2 Long-term capital losses applied against long-term installment sales. See instructions	2	<table border="1" style="width: 100px; height: 20px;"><tr><td>X</td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>	X	,		,		.			▼ If showing a loss, mark an X in box at left	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			▼ If showing a loss, mark an X in box at left	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.		
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3 Subtotal. Combine line 1 and line 2. See instructions	3	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.		
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4 Short-term capital losses applied against long-term installment sales. See instructions	4	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.		
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5 Subtotal. subtract line 4 from line 3.	5	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.		
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6 Allowable deductions from your trade or business (from Schedule C-2). See instructions	6	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.		
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7 Subtotal. Subtract line 6 from line 5. Not less than "0"	7	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.		
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8 Excess exemptions (only if single, head of household or married filing jointly) or excess home heating fuel deduction and adjustments for Form 3F filers. See instructions	8	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.		
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9 Taxable long-term capital gains. Subtract line 8 from line 7. Not less than "0." Enter result here and on Schedule D-IS, Part 3, line 23, col. 1. See instructions	9	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.				<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.		
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BE SURE TO COMPLETE SCHEDULE D-IS, PAGES 3, 4 AND 5.



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2002

For lines 1 and 2, enter in the appropriate column amounts from the sale, of long-term installment sales from January 1, 1996 through December 31, 2002.

1 Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 12 1	C. Held more than three years but not more than four years 	D. Held more than four years but not more than five years
2 Long-term capital losses applied against long-term installment sales. See instructions 2	If showing a loss, mark an X in box at left 	If showing a loss, mark an X in box at left
3 Subtotal. Combine line 1 and line 2. See instructions 3		
4 Short-term capital losses applied against long-term installment sales. See instructions 4		
5 Subtotal. Subtract line 4 from line 3. 5		
6 Allowable deductions from your trade or business (from Schedule C-2). See instructions 6		
7 Subtotal. Subtract line 6 from line 5. Not less than "0" 7		
8 Excess exemptions only if single, head of household or married filing jointly or excess home heating fuel deduction. See instructions 8		
9 Taxable long-term capital gains. Subtract line 8 from line 7. Not less than "0." Enter result here and on Schedule D-IS, Part 3, line 23, col. 1. See instructions 9		

BE SURE TO COMPLETE SCHEDULE D-IS, PAGES 4 (ON OTHER SIDE) AND 5.



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

Part 3. Tax on Long-Term Capital Gains**23**

Enter in col. 1 the amount from Schedule D-IS, Part 1, line 23. Multiply by .053. Enter result in col. 2.

Note: If choosing the optional 5.85% tax rate, multiply line 23 by .058523 , , , , , × .053 , , , , , **A.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. A. Multiply by .05. Enter result col. 223A , , , , , × .05 , , , , , **B.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. B. Multiply by .04. Enter result in col. 223B , , , , , × .04 , , , , , **C.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. C. Multiply by .03. Enter result in col. 223C , , , , , × .03 , , , , , **D.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. D. Multiply by .02. Enter result in col. 223D , , , , , × .02 , , , , , **E.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. E. Multiply by .01. Enter result Enter result in col. 223E , , , , , × .01 , , , , , **F.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. F23F , , , , , **24**

Tax on long-term capital gains. Add lines 23, 23A, 23B, 23C, 23D and 23E of col. 2. Enter result here and on Form 1, line 24; Form 1-NR/PY, line 28; Form 3F, line 27; or Form 3M, line 7. Form 2 filers, see instructions

24 , , , , , **25**

Available losses for carryover. Enter the amount from Schedule D-IS, Part 1, line 19, only if it is a loss

25 , , , , ,